

2014 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2014 BUDGET)

MUNICIPALITY: **Borough of DUMONT** COUNTY: **BERGEN**

<u>James J. Kelly</u>	<u>12/31/2015</u>
Mayor's Name	Term Expires

Municipal Officials	
	1/1/06
<u>Susan Connelly</u>	Date of Orig. Appt.
Municipal Clerk	
	Cert No.
<u>Barbara Kozay</u>	1412
Tax Collector	
	Cert No.
<u>Rosemarie Giotis</u>	N-0500
Chief Financial Officer	
	Cert No.
<u>Gary J. Vinci</u>	CR00411
Registered Municipal Accountant	
	Lic No.
<u>Gregg Paster</u>	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
<u>William Brophy</u>	12/31/2014
<u>Matthew Hayes</u>	12/31/2014
<u>Carl J. Manna (Appointed 5/6/14)</u>	12/31/2014
<u>Rafael Riquelme</u>	12/31/2015
<u>Ellen Zamechansky</u>	12/31/2016
<u>Barbara Correa</u>	12/31/2016

Official Mailing Address of Municipality

Borough of Dumont
50 Washington Avenue
Dumont, New Jersey 07628
Fax #: 201-387-5065

Please attach this to your 2014 Budget and Mail to:

Director, Division of Local Government Services
Department of Community Affairs
P.O. Box 803
Trenton, NJ 08625

Division Use Only	
Municode:	
Public Hearing Date:	

**2014
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Dumont, County of Bergen for the Fiscal Year 2014

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 18th day of March, 2014 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 18th day of March, 2014

Susan Connelly
Clerk
50 Washington Avenue
Address
Dumont, New Jersey 07628
Address
201-387-5022
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 18th day of March, 2014

Gary J. Vinci
Registered Municipal Accountant
Gary J. Vinci
Name

17-17 Route 208N, Fair Lawn, NJ 07410
Address
(201) 791-7100
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 18th day of March, 2014

Rosemarie Pross
Chief Financial Officer

DO NOT USE THESE SPACES

(Do not advertise this Certification form)

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____, 2014

By: _____

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____, 2014

By: _____

COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES

The changes or comments which follow must be considered in connection with further action on this budget.

BOROUGH OF DUMONT, COUNTY OF BERGEN

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Dumont, County of Bergen, for the Fiscal Year 2014

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2014;

Be it Further Resolved, that said Budget be published in the Record in the issue of April 4, 2014.

The Governing Body of the Borough of Dumont does hereby approve the following as the Budget for the year 2014:

RECORDED VOTE
(Insert last name)

Ayes

{ Correa
{ Carrick
{ Hayes
{ Riquelme
{ Zaslavsky
{

{
{
{
{

Abstained

{
{
{

Absent

{ Brophy
{

Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Borough of Dumont, County of Bergen, on March 18, 2014.

A hearing on the Budget and Tax Resolution will be held at the Borough Hall, on April 15, 2014 at 7:15 P.M. at which time and place

objections to said Budget and Tax Resolution for the year 2014 may be presented by taxpayers or other interested persons.

**EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

		YEAR 2014	
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXX	XX
1. Appropriations within "CAPS"		XXXXXXXXXX	XX
(a) Municipal Purposes ((Item H-1, Sheet 19) (N.J.S. 40A:4-45.2))		15,529,119	
2. Appropriations excluded from "CAPS"		XXXXXXXXXX	XX
(a) Municipal Purposes ((Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended))		4,449,243	
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		4,449,243	
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.00 Percent of Tax Collections		1,130,000	
4. Total General Appropriations (Item 9, Sheet 29)			
Building Aid Allowance 2014 - \$ _____			
for Schools-State Aid 2013 - \$ _____		21,108,362	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)			
(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		4,115,041	
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXX	XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		16,374,628	
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			
(c) Minimum Library Levy		618,693	

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	20,728,823	00						
Budget Appropriations Added by N.J.S. 40A:4-87		00						
Emergency Appropriations	100,000	00						
Total Appropriations	20,828,823	00						
<u>Expenditures</u>								
Paid or Charged (Including Reserve for Uncollected Taxes)	20,476,154	00						
Reserved	352,666	00						
Unexpended Balances Cancelled	3	00						
Total Expenditures and Unexpended Balances Cancelled	20,828,823	00						
Overexpenditures*	-	00						

**Explanations of Appropriations for
"Other Expenses"**

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages".

Some of the Items included in "Other Expenses" are:

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.,

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;

Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.

*See Budget Appropriation Items so marked to the right column "Expended 2013 Reserved."

EXPLANATORY STATEMENT - (Continued) **BUDGET MESSAGE**

I. General

To the Residents of the Borough of Dumont:

The 2014 Budget submitted herewith reflects the amount necessary for the support of the Municipal Operations.

Comparison of Tax Rates

At this time the Governing Body is unable to project with any accuracy the overall tax rate for the community. Both school and County tax requirements have not yet been finalized. The Mayor and Council has only the authority to approve the "Local Municipal Budget". Based on the preliminary budget, the average home currently assessed at \$307,000, will increase \$47 for the municipal tax portion of their tax bill.

The table below is a comparison of the projected 2014 municipal tax rate/dollars and the 2013 tax rate/dollars.

	Tax Rate		Tax Dollars		
	2013	Estimated for 2014	2013 Tax on Average Home (\$307,000)	2014 Tax on Average Home (\$307,000)	Increase (Decrease)
Municipal Operations	\$ 0.952	\$ 0.969	\$ 2,923	\$ 2,975	\$ 52
Free Public Library	0.038	0.037	117	112	(5)
	<u>\$ 0.990</u>	<u>\$ 1.006</u>	<u>\$ 3,039</u>	<u>\$ 3,087</u>	<u>\$ 47</u>

II. Appropriations "CAP"

This year the Mayor and Council was confronted with a limit placed on Municipal expenditures. That limit is referred to as the "CAP" and provides that in the preparation of its annual budget a municipality shall limit any increase to the "Cost of Living Adjustment" ("COLA") or the index rate whichever is less, over the previous years final appropriation. A municipality may in any year in which the COLA is less than or equal to 2.0%, increase its allowable inside the "CAP" spending to 3.5% upon passage of a COLA rate ordinance. The governing body intends on adopting a COLA ordinance in order to increase the "CAP" to 3.5%.

Chapter 68, Public Laws of 1976 (see revised and amended by P.L. 2004, C. 74) places limits on municipal expenditures commonly referred to as the "CAP", which is actually calculated by a method established by the Law.

The actual calculation is somewhat complex, but in general it works as follows: Starting with the 2013 Budget for Total General Appropriations, the following figures are deducted; Reserve for Uncollected Taxes, Debt Service, Capital Improvements, Emergency Authorizations and State or Federal Aid. This gives you the basic "CAP" or the increase in appropriations over the 2013 Total General Appropriations.

In addition to the increase allowed above, other increases are allowed

- o Increases funded by the added valuation from new construction and improvements
- o amounts approved by referendum.
- o amounts available from prior year "CAP" banks

Sheet 3b

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures).
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

II. Appropriation "CAP" (Continued)

The actual "CAP" for this municipality is subject to review and approval by the Division of Local Government Services in the State Department of Community Affairs. The calculation upon which this budget was prepared is as follows:

Total Appropriations for the 2013 Original Budget \$20,728,823

Modifications:

Less:	
Reserve for Uncollected Taxes	\$ 1,100,000
Municipal Debt Service	1,640,336
Other Operations Excluded from "CAP"	2,483,339
Capital Improvements	55,000
Deferred Charges	<u>104,678</u>

Total Modifications 5,383,353

Amount Which "CAP" is Applied	15,345,470
CAP Increase (.5%)	76,727
Additional CAP (Increase to 3.5%)	460,364
New Construction	<u>13,395</u>

Total General Appropriations for Municipal Purposes Within "CAP" 15,895,956

Total General Appropriations Subject to "CAP" Set forth in this Budget 15,529,119

Amount Below Allowable Appropriations "CAP" \$ 366,837

The Borough has an appropriation CAP Bank of \$371,709 available from the 2012 and 2013 Municipal Budgets.

III. TAX LEVY CAP

Chapter 62 of the Laws of 2007 established a formula that limits increases in the municipal tax levy. The levy cap is in addition to the existing appropriation CAP for municipalities. The core of the formula is a 2.0% increase to the previous year's tax levy, which is then subject to various modifications, exclusions and waiver requests. The formula to calculate the 2014 tax levy CAP is as follows:

2013 Amount to be Raised by Taxation - Municipal	\$ 16,076,060
Less: Prior Year Deferred Charges	<u>(104,678)</u>

Net Prior Year Tax Levy for Municipal Purpose	15,971,382
Plus 2% Cap Increase	<u>319,428</u>

16,290,810

Modifications

Allowable Health Insurance Cost Increases	\$ 23,676
Allowable Debt Service Increases	88,526
Deferred Charges	173,903
Value of New Construction	13,395
Cancelled Exclusions - Debt Service	<u>(3)</u>
	<u>299,497</u>

Maximum Allowable Amount to be Raised by Taxation - Municipal 16,590,307

Amount to be Raised by Taxation - Municipal 16,374,628

Amount Below Tax Levy "CAP" \$ 215,679

The Borough has a tax levy CAP bank of \$311,594 available from the 2011, 2012 and 2013 budgets.

Sheet 3c

NO MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures).
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

IV. Employee Group Insurance

Pursuant to Chapter 78 of the Laws of 2012 local government shall begin collecting a percentage of employee salaries to offset employer health care costs. This law applies to all employees and will be effective upon the completion of any labor contracts that were in effect at the time the law was enacted. Set forth below is information required to be disclosed pertaining to employee group insurance:

Total Anticipated Cost	\$ 1,922,147
Less: Employee Contributions	<u>(233,968)</u>
Total Required Budget Appropriation	\$ <u>1,688,179</u>

The Governing Body will be ready to answer and discuss, at the public hearing any questions regarding items in this budget subject to its control and discretion. On April 15, 2014 at 7:15 P.M., at the Borough Hall, Borough of Dumont, a hearing on the 2014 Municipal Budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and otherwise participate in the budget adoption process.

Information on the 2014 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting John Perkins, Borough Administrator at 50 Washington Ave. Dumont, NJ 07628, (201) 387-5060.

It is the intent of the Governing Body to not only scrutinize every request for spending but to pursue (within its legal powers) prompt collection of revenue and to find, if possible, new sources of income. It is our belief that, in preparing this budget, we have exercised prudence, good judgement and sound fiscal policies.

We wish also at this time to acknowledge the cooperation of all department heads and others who had a part in preparing this budget.

Your Governing Body

Sheet 3c-1

NO MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures).
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).

EXPLANATORY STATEMENT
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES

[illegible]

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

ANALYSIS OF COMPENSATED ABSENCE LIABILITY

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Department of Public Works	4,026	768,481	X		
Police Department	5,260	2,457,363	X		
Other	984	227,821			X
Police Dispatch	338	70,515			X
Totals		\$3,453,665			
Total Funds Reserved as of end of 2013:		\$ -0-			
Total Funds Appropriated in 2014:		\$ -0-			

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
1. Surplus Anticipated	08-101	1,249,000.00	1,178,971.00	1,178,971.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,249,000.00	1,178,971.00	1,178,971.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Licenses	xxxxxxx			
Alcoholic Beverages	08-103	14,000.00	15,000.00	14,488.00
Other	08-104	5,000.00	5,000.00	6,259.00
Fees and Permits	08-105	50,000.00	50,000.00	54,550.00
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	165,000.00	165,000.00	168,679.00
Other	08-109			
Interest and Costs on Taxes	08-112	90,000.00	90,000.00	95,238.00
Cable Television Franchise Fees	08-107	200,000.00	200,000.00	217,943.00
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	12,000.00	12,000.00	15,065.00
Anticipated Utility Operating Surplus	08-114			
Interest and Costs on Assessments	08-115			
Recreation Fees	08-105	40,000.00	40,000.00	46,954.00
Fire Inspections	08-105	20,000.00	20,000.00	27,700.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	596,000.00	597,000.00	646,876.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Consolidated Municipal Property Tax Relief Aid	09-200	91,826.00	126,301.00	126,301.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,263,426.00	1,228,951.00	1,228,951.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,355,252.00	1,355,252.00	1,355,252.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)				
	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Uniform Construction Code Fees	08-160	140,000.00	140,000.00	177,557.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXX			
Additional Dedicated Uniform Construction Code Fees offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXX			
Uniform Construction Code Fees	08-160			
	XXXXXX			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	140,000.00	140,000.00	177,557.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue				
Anticipated With Prior Written Consent of the Director of Local Government				
Services - Interlocal Municipal Service Agreements Offset With Appropriations	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	-	-	-

BOROUGH OF DUMONT

SHEET 8

BOROUGH OF DUMONT

SHEET 9

BOROUGH OF DUMONT

SHEET 9a

BOROUGH OF DUMONT

SHEET 10

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items (continued):				
Total Section G: Special Items of General Revenue Anticipated with Prior Written	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Consent of Director of Local Government Services - Other Special Items	08-004	230,000.00	188,000.00	222,734.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
SUMMARY OF REVENUES	XXXXXX	XXXXXX	XXXXXX	XXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,249,000.00	1,178,971.00	1,178,971.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Section A: Local Revenues	08-001	596,000.00	597,000.00	646,876.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,355,252.00	1,355,252.00	1,355,252.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	140,000.00	140,000.00	177,557.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agree.	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public & Private Revenues	10-001	54,789.00	53,413.00	53,413.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	230,000.00	188,000.00	222,734.00
Total Miscellaneous Revenues	13-099	2,376,041.00	2,333,665.00	2,455,832.00
4. Receipts from Delinquent Taxes	15-499	490,000.00	500,000.00	559,783.00
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	4,115,041.00	4,012,636.00	4,194,586.00
6. Amount to be Raised by Taxes for Support of Municipal Budget:				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	16,374,628.00	16,076,060.00	16,674,111.00
b) Addition to Local District School Tax	07-191			XXXXXX
c) Minimum Library Tax	07-192	618,693.00	640,127.00	640,127.00
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	16,993,321.00	16,716,187.00	17,314,238.00
7. Total General Revenues	13-299	21,108,362.00	20,728,823.00	21,508,824.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS							
General Administration							
Salaries and Wages	20-100-1	280,140.00	278,538.00		284,180.00	284,034.00	146.00
Other Expenses	20-100-2	121,436.00	63,560.00		73,761.00	67,632.00	6,129.00
Postage	20-100-2	20,000.00	21,122.00		19,622.00	18,001.00	1,621.00
Ethics Board							
Salaries and Wages	20-100-1	540.00	540.00		540.00	270.00	270.00
Other Expenses	20-100-2	2,000.00	5,000.00		5,000.00	1,379.00	3,621.00
							-
Elections							
Other Expenses	20-125-2	14,000.00	14,200.00		14,200.00	14,012.00	188.00
Financial Administration							
Salaries and Wages	20-130-1	166,699.00	163,254.00		163,832.00	163,832.00	-
Other Expenses	20-130-2	90,483.00	97,953.00		97,953.00	36,297.00	61,656.00
Tax Assessment Administration							
Salaries and Wages	20-150-1	25,101.00	24,788.00		20,982.00	20,982.00	-
Other Expenses	20-150-2	5,000.00	2,740.00		5,540.00	5,063.00	477.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)							
Revenue Administration (Tax Collection)							
Salaries and Wages	20-145-1	77,055.00	75,730.00		75,730.00	75,250.00	480.00
Other Expenses	20-145-2	9,545.00	10,093.00		12,093.00	9,724.00	2,369.00
Legal Services & Costs							
Borough Attorney- Other Expenses	20-155-2	45,500.00	43,500.00		43,500.00	36,955.00	6,545.00
Special Counsel - Other Expenses	20-155-2	40,000.00	35,000.00		35,000.00	23,955.00	11,045.00
Engineering Services and Costs							
Other Expenses	20-165-2	48,500.00	45,000.00		51,700.00	47,396.00	4,304.00
LAND USE ADMINISTRATION							
Planning Board/Zoning Board							
Salaries and Wages	21-180-1	2,000.00	2,000.00		2,000.00	2,000.00	-
Other Expenses	21-180-2	6,500.00	9,800.00		9,800.00	5,963.00	3,837.00
Rent Leveling Board							
Salaries and Wages	22-196-1	540.00	540.00		270.00	270.00	-
Other Expenses	22-196-2	1,200.00	2,000.00		2,000.00	902.00	1,098.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE							
Unemployment Insurance	23-215-2	24,000.00	22,000.00		22,000.00	22,000.00	-
General Liability	23-210-2	320,315.00	314,680.00		319,080.00	316,676.00	2,404.00
Workers Compensation	23-215-2	311,702.00	316,125.00		316,125.00	316,125.00	-
Employee Group Health	23-220-2	1,688,179.00	1,670,633.00		1,631,866.00	1,631,848.00	18.00
Health Benefit Waiver	23-221-2	10,081.00	6,500.00		8,167.00	8,167.00	-
PUBLIC SAFETY FUNCTIONS							
Police Department							
Salaries and Wages	25-240-1	5,116,435.00	5,003,188.00	65,000.00	5,068,188.00	5,063,109.00	5,079.00
Other Expenses	25-240-2	159,572.00	140,922.00		173,922.00	158,825.00	15,097.00
Police Reserve- Other Expenses	25-240-2	4,000.00	4,000.00		4,000.00	4,000.00	-
Emergency Management	25-240-2	4,000.00	4,000.00		4,000.00	485.00	3,515.00
Volunteer Ambulance Corp.							
Other Expenses	25-260-2	28,000.00	26,000.00		26,000.00	26,000.00	-

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS (Continued)							
Fire (Volunteer Fire Company)							
Other Expenses	25-265-2	87,450.00	100,000.00		100,000.00	94,159.00	5,841.00
Aid to Volunteer Fire Companies	25-265-2	42,000.00	42,000.00		42,000.00	42,000.00	-
Rental of Fire Houses	25-265-2	30,000.00	28,000.00		28,000.00	28,000.00	-
Life Hazard Use Fees							
Salaries and Wages	25-265-1	25,000.00	27,560.00		24,960.00	24,876.00	84.00
Other Expenses	25-265-2	500.00	7,500.00		7,500.00	6,951.00	549.00
Fire Hydrant Service	25-265-2	188,000.00	188,000.00		183,000.00	179,940.00	3,060.00
Municipal Prosecutor							
Salaries and Wages	25-275-1	7,944.00	7,944.00		7,944.00	7,944.00	-
Other Expenses	25-275-2	100.00	500.00				-
PUBLIC WORKS FUNCTIONS							
Road Repairs and Maintenance							
Salaries and Wages	26-290-1	1,861,806.00	1,821,080.00		1,821,080.00	1,813,740.00	7,340.00
Other Expenses	26-290-2	194,810.00	204,750.00		204,750.00	197,166.00	7,584.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS (Continued)							
Garbage & Trash Removal							
Other Expenses	26-305-2	1,310,895.00	1,275,000.00		1,266,000.00	1,238,899.00	27,101.00
Recycling							
Salaries and Wages	26-305-1	3,931.00	4,048.00		4,048.00	3,931.00	117.00
Public Buildings and Grounds							
Salaries and Wages	26-310-1	126,601.00	124,474.00		124,707.00	124,707.00	-
Other Expenses	26-310-2	29,750.00	41,050.00		39,083.00	32,113.00	6,970.00
Sewer System							
Other Expenses	26-311-2	5,000.00	6,000.00		5,000.00	4,902.00	98.00
Shade Tree							
Other Expenses	26-300-2	18,100.00	30,000.00		30,000.00	21,005.00	8,995.00
HEALTH AND HUMAN SERVICES FUNCTIONS							
Board of Health							
Salaries and Wages	27-330-1	35,435.00	34,826.00		34,826.00	34,826.00	-
Other Expenses	27-330-2	85,475.00	87,900.00		81,900.00	74,355.00	7,545.00
Other Expenses-Contractual (Animal Shelter)	27-330-2	25,000.00	25,000.00		24,101.00	24,101.00	-

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES FUNCTIONS (Continued)							
Board of Health							
Hepatitis Program	27-330-2	600.00	600.00				-
Environmental Commission							
Other Expenses	27-335-2	500.00	500.00		500.00	326.00	174.00
Administration of Public Assistance							
Salaries and Wages	27-345-1	3,182.00	6,150.00		5,571.00	5,571.00	-
Other Expenses	27-345-2		100.00		100.00	32.00	68.00
Aid to Community Center for Mental Health	27-360-2	8,000.00	8,000.00		8,000.00	8,000.00	-
PARK AND RECREATION FUNCTIONS							
Senior Citizens							
Salaries and Wages	28-373-1	67,239.00	65,889.00		62,831.00	62,831.00	-
Other Expenses	28-373-2	13,350.00	14,900.00		14,900.00	10,974.00	3,926.00
Parks and Playgrounds							
Salaries and Wages	28-375-1	81,667.00	104,896.00		91,120.00	91,120.00	-
Other Expenses	28-375-2	34,650.00	32,000.00		32,000.00	31,378.00	622.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

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